

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased ☐ Spouse ☐ Other

Your first name and middle initial **MARTHA O** Last name **SAM** Your social security number [REDACTED]

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name Foreign province/state/county Foreign postal code

Filing Status ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: ☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	70,152.
	b Household employee wages not reported on Form(s) W-2	1b	
	c Tip income not reported on line 1a (see instructions)	1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e Taxable dependent care benefits from Form 2441, line 26	1e	
	f Employer-provided adoption benefits from Form 8839, line 31	1f	
	g Wages from Form 8919, line 6	1g	
	h Other earned income (see instructions). Enter type and amount:	1h	
	i Nontaxable combat pay election (see instructions)	1i	
	z Add lines 1a through 1h	1z	70,152.
	2a Tax-exempt interest	2a	
Attach Sch. B if required.	3a Qualified dividends	3a	61.
	c Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
	4a IRA distributions	4a	
	c Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐		
	5a Pensions and annuities	5a	
	c Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐		
	6a Social security benefits	6a	
	b Taxable amount	6b	
	c If you elect to use the lump-sum election method, check here (see instructions) ☐		
	d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐		
	7a Capital gain or (loss). Attach Schedule D if required	7a	699.
	b Check if: ☒ Schedule D not required ☐ Includes child's capital gain or (loss)		
	8 Additional income from Schedule 1, line 10	8	
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	71,340.
	10 Adjustments to income from Schedule 1, line 26	10	336.
	11a Subtract line 10 from line 9. This is your adjusted gross income	11a	71,004.

Tax and Credits	11b Amount from line 11a (adjusted gross income)	11b	71,004.
	12a Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
	b ☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien		
	d You: ☐ Were born before January 2, 1961 ☐ Are blind		
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
Standard deduction for— • Single or Married filing separately, \$15,750 • Married filing jointly or Qualifying surviving spouse, \$31,500 • Head of household, \$23,625 • If you checked a box on line 12a, 12b, 12c, or 12d, see inst.	e Standard deduction or itemized deductions (from Schedule A)	12e	15,750.
	13a Qualified business income deduction from Form 8995 or Form 8995-A	13a	
	b Additional deductions from Schedule 1-A, line 38	13b	
	14 Add lines 12e, 13a, and 13b	14	15,750.
	15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	55,254.
	16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	7,013.
	17 Amount from Schedule 2, line 3	17	0.
	18 Add lines 16 and 17	18	7,013.
	19 Child tax credit or credit for other dependents from Schedule 8812	19	
	20 Amount from Schedule 3, line 8	20	1,091.
	21 Add lines 19 and 20	21	1,091.
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	5,922.
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24 Add lines 22 and 23. This is your total tax	24	5,922.
Payments and Refundable Credits	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	7,260.
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	7,260.
	26 2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
If you have a qualifying child, you may need to attach Sch. EIC.	27a Earned income credit (EIC)	27a	
	b Clergy filing Schedule SE (see instructions)		☐
	c If you do not want to claim the EIC, check here		☐
	28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	☐
	29 American opportunity credit from Form 8863, line 8	29	
	30 Refundable adoption credit from Form 8839, line 13	30	
	31 Amount from Schedule 3, line 15	31	
	32 Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	
	33 Add lines 25d, 26, and 32. These are your total payments	33	7,260.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,338.
Direct deposit? See instructions.	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	1,338.
	b Routing number	c Type: ☒ Checking ☐ Savings	
	d Account number		
	36 Amount of line 34 you want applied to your 2026 estimated tax	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	0.
	38 Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☒ No		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	Your occupation
			LANDSCAPE ARCHITECT
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
		SELF-PREPARED	
	Firm's name	PTIN	Check if: ☐ Self-employed
	Firm's address	Phone no.	
		Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information.

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

MARTHA O SAM

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v		
z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2025 Created 7/25/25

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	336.
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z	25		
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26		336.

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

MARTHA O SAM

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	1,091.
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Reserved for future use	6e		
f	Clean vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
m	Credit for previously owned clean vehicles. Attach Form 8936	6m		
z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	1,091.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b		
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other refundable credits (see instructions):			
		13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2025 Created 11/17/25

Education Credits
(American Opportunity and Lifetime Learning Credits)
Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074
2025
Attachment
Sequence No. **50**

Your social security number

MARTHA O SAM

Caution: Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter \$180,000 if married filing jointly; or \$90,000 if single, head of household, or qualifying surviving spouse	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	
5	Enter \$20,000 if married filing jointly; or \$10,000 if single, head of household, or qualifying surviving spouse	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6; or • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places).	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet. See instructions	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	5,455.
11	Enter the smaller of line 10 or \$10,000	11	5,455.
12	Multiply line 11 by 20% (0.20)	12	1,091.
13	Enter \$180,000 if married filing jointly; or \$90,000 if single, head of household, or qualifying surviving spouse	13	90,000.
14	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	71,004.
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	18,996.
16	Enter \$20,000 if married filing jointly; or \$10,000 if single, head of household, or qualifying surviving spouse	16	10,000.
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18; or • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places).	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet. See instructions	18	1,091.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	1,091.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2025) Created 9/23/25

MARTHA O SAM

Your social security number

Caution: Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information (see instructions)

20 Student name (as shown on page 1 of your tax return) MARTHA O SAM	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a Name of first educational institution THE JOHNS HOPKINS UNIVERSITY (1) Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 3910 KESWICK RD, N4327-B BALTIMORE MD 21211 (2) Did the student receive Form 1098-T from this institution for 2025? ☒ Yes ☐ No (3) Did the student receive Form 1098-T from this institution for 2024 with box 7 checked? ☐ Yes ☐ No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 52-0595110	b Name of second educational institution (if any) (1) Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2025? ☐ Yes ☐ No (3) Did the student receive Form 1098-T from this institution for 2024 with box 7 checked? ☐ Yes ☐ No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.
23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? ☐ Yes—Stop! Go to line 31 for this student. ☒ No—Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2025 at an eligible educational institution in a program leading toward a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☒ Yes—Go to line 25. ☐ No—Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of postsecondary education before 2025? See instructions. ☒ Yes—Stop! Go to line 31 for this student. ☐ No—Go to line 26.	
26 Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance? ☐ Yes—Stop! Go to line 31 for this student. ☐ No—Complete lines 27 through 30 for this student.	

Caution: You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	
29 Multiply line 28 by 25% (0.25)	29	
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	5,455.
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